

Opinion No. 24-3765

March 29, 1924

BY: MILTON J. HELMICK, Attorney General

TO: Requested by: Hon. Dillard H. Wyatt, District Attorney, Roswell, New Mexico.

Exemption from Poll Tax of National Guard and Volunteer Firemen not Repealed by School Code.

OPINION

{*141} Inquiry is made whether the 1923 School Code providing for a \$ 2.00 poll tax repeals, by implication, the former exemption from poll tax of members of the National Guard and volunteer firemen.

The poll tax provision in the 1923 School Code does not create any new tax, but simply amounts to an amendment of a pre-existing poll tax law. Repeals by implication are not favored and ordinarily a general statute will not affect a specific statute. Under these circumstances, it seems to me that the general poll tax provisions in the School Code cannot be said to repeal the specific statutes granting exemption to National Guard members and volunteer firemen.